

**United States Bankruptcy Court
District of South Dakota**

IN RE:Case No. **05-30027****Si Tanka University**Chapter **11**

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Rule 1007(d) for filing in this Chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency placed the creditor among the holders of the 20 largest unsecured claims.

(1) Name of creditor and complete mailing address including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff	(5) Amount of claim (if secured also state value of security)
Internal Revenue Service 115 4th Avenue SE Aberdeen, SD 57401	Alice Irvine (605) 226-7216 x274	Trade debt	Disputed	3,132,588.10
Huron University Foundation 333 - 9th Street SW Huron, SD 57350-2798	Office Manager (605) 352-8721			414,000.00
Northwestern Communications Solutions 124 South 1st Street Aberdeen, SD 57401	Office Manager (800) 245-6977	Trade debt		259,135.74
Dakota Phones 402 Maple Avenue Rapid City, SD 57701	Office Manager (605) 343-1319	Trade debt		70,894.52
Gunderson, Palmer, Goodsell P.O. Box 8045 Rapid City, SD 57709-8045	Office Manager (605) 342-1078	Trade debt		69,144.40
McLeod USA P.O. Box 88308 Sioux Falls, SD 57108	Office Manager (605) 965-9393	Trade debt		60,134.05
US Department Of Education 400 Maryland Avenue SW Washington, DC 20202	Office Manager (800) 872-5327			58,300.00
BISYS Plan Services Lockbox 19615 Newark, NJ 07195-0615	Office Manager (215) 648-8000	Trade debt		47,925.21
Stockman Kast Ryan & Co., LLP 102 North Cascade, Suite 450 Colorado Springs, CO 80903	Office Manager (719) 630-1186	Trade debt		45,120.43
City Capital 1255 Wrights Lane West Chester, PA 19380	Office Manager (800) 736-9033	Trade debt		40,500.76
Fidelity Leasing, Inc. P.O. Box 8500-9805 Philadelphia, PA 19178-9805	Office Manager (800) 736-9033	Trade debt		40,449.75
Compaq P.O. Box 277205 Atlanta, GA 30384-7205	Office Manager (800) 752-0900	Trade debt		38,917.00
Northern State University Department Of Education 1200 South Jay Street Aberdeen, SD 57401	Office Manager (605) 626-2550	Trade debt		34,791.00
Crossroads Hotel & Convention Center P.O. Box 833 Huron, SD 57350	Office Manager (605) 352-3204	Trade debt		34,004.05

CRST Sales & Service P.O. Box 810 Eagle Butte, SD 57625	Office Manager (605) 964-2700	Trade debt	32,445.14
AAA Travel Agency 201 East Sioux Pierre, SD 57702	Office Manager (605) 224-0422	Trade debt	26,734.29
Lynn, Jackson, Shultz & Lebrun, PC P.O. Box 1920 Sioux Falls, SD 57104	Dave Nadolski (605) 332-5999		25,000.00
Skyways Huron Regional Airport P.O. Box 124 Huron, SD 57350	Office Manager (605) 352-9262	Trade debt	20,889.42
Citicapital Corp. P.O. Box 8500-9805 Philadelphia, PA 19178-9805	Office Manager (800) 736-9033	Trade debt	14,047.83
SDN Communications 2900 West 10th Street Sioux Falls, SD 57104	Office Manager (605) 334-7185	Trade debt	13,950.83

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, [the president *or* other officer *or* an authorized agent of the corporation][*or* a member *or* an authorized agent of the partnership] named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date: April 9, 2005 Signature: /s/ Francine Hall

Francine Hall, University President

(Print Name and Title)